

107TH CONGRESS  
1ST SESSION

# H. R. 3575

To amend the Internal Revenue Code of 1986 to repeal the disallowance of the marital deduction where the spouse is not a United States citizen for purposes of estate and gift taxes.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 20, 2001

Ms. DUNN of Washington introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the disallowance of the marital deduction where the spouse is not a United States citizen for purposes of estate and gift taxes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. REPEAL OF DISALLOWANCE OF MARITAL DE-**  
2 **DUCTION WHERE SPOUSE NOT UNITED**  
3 **STATES CITIZEN FOR PURPOSES OF ESTATE**  
4 **AND GIFT TAXES.**

5 (a) ESTATES.—Section 2056 of the Internal Revenue  
6 Code of 1986 (relating to bequests, etc. to surviving  
7 spouse) is amended by striking subsection (d).

8 (b) GIFTS.—Section 2523 of such Code (relating to  
9 gift to spouse) is amended by striking subsection (i).

10 (c) CONFORMING AMENDMENTS.—

11 (1) Section 2056A(a) of such Code is amended  
12 by striking “and section 2056(d)”.

13 (2) Section 2056A(b) of such Code is amended  
14 by striking paragraph (7) and redesignating para-  
15 graphs (8) through (15) as paragraphs (7) through  
16 (14), respectively.

17 (d) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to the estates of decedents dying,  
19 and gifts made, on or after September 11, 2001.

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